

the premise of the question, the instance in which, "a taxpayer filed a claim for refund."

The question here is not the sufficiency of the claim for refund, but the right to sue and submit evidence, or, as stated in the *Anniston Manufacturing Company* case, the right to a hearing, which implies the privilege of introducing evidence. The *Jefferson Electric Company* and the *Anniston Manufacturing Company* cases are not distinguishable for any reason.

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